

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
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SILICON GRAPHICS, INC., <i>et al.</i> ,	:
	:
Debtors.	:
	:
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	:
WILLIAM KUNTZ, III	:
	:
Appellant,	:
	:
v.	:
	:
SILICON GRAPHICS, INC., <i>et al.</i> ,	:
	:
Appellees.	:
	:
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DECLARATION OF SHAI Y. WAISMAN

Shai Y. Waisman hereby declares under penalty of perjury, that the following is true and correct:

1. I am a partner at Weil, Gotshal & Manges LLP, attorneys for Silicon Graphics, Inc. and its affiliated reorganized debtors and debtors in possession (collectively, the “Debtors” and as reorganized, the “Reorganized Debtors”) in the above-referenced cases pending in the United States Bankruptcy Court for the Southern District of New York, as Appellees in connection with the above-captioned litigation before this Court. This declaration is submitted in support of the Appellees’ brief in response to the

opening brief, dated October 30, 2007, of William Kuntz, III's Appeal of Order Denying Motion to Reinstate Proof of Claim No. 792.

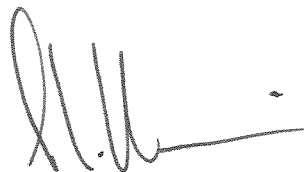
2. True and correct copies of the following are attached hereto:

- Exhibit A:** Order, dated June 20, 2007, of Honorable Burton R. Lifland, U.S.B.J., Denying Motion to Reinstate Proof of Claim 792 (*06 BK 10977 (BRL)*);
- Exhibit B:** Order, dated September 19, 2006, confirming Debtors' First Amended Joint Plan of Reorganization, dated July 27, 2006, as Modified (*06 BK 10977 (BRL)*);
- Exhibit C:** Order, dated June 26, 2006, fixing a deadline by which proofs of claim were to be filed in Debtors' chapter 11 cases (*06 BK 10977 (BRL)*);
- Exhibit D:** Proof of Claim No. 792 filed by William Kuntz, III (*06 BK 10977 (BRL)*);
- Exhibit E:** Affidavit of service, dated December 4, 2006, for the Fourth Omnibus Objection (*06 BK 10977 (BRL)*);
- Exhibit F:** Order, dated January 9, 2007, expunging the Kuntz Claim on the basis of no record of liability (*06 BK 10977 (BRL)*);
- Exhibit G:** February 9 E-mail (*06 BK 10977 (BRL)*);
- Exhibit H:** February 9 Fax (*06 BK 10977 (BRL)*);
- Exhibit I:** Memorandum Decision (*06 BK 10977 (BRL)*);
- Exhibit J:** June 20 Transcript (*06 BK 10977 (BRL)*);
- Exhibit K:** Appellant's Designation (*06 BK 10977 (BRL)*);
- Exhibit L:** Counter-Designation (*06 BK 10977 (BRL)*);

Exhibit M: The affidavit of service for the Motion to Strike (*06 BK 10977 (BRL)*);

Exhibit N: Order, dated August 9, 2007, striking Appellant's Designation and Requiring Clarification (*06 BK 10977 (BRL)*);

Dated: November 19, 2007
New York, New York

A handwritten signature in dark ink, appearing to read 'Shai Y. Waisman', is written above a horizontal line.

Shai Y. Waisman